Letter of Comment No. 11 File Reference: 34-E Date Received: 9/14/11

From: Charlotte Beyer

Sent: Wednesday, September 14, 2011 1:39 PM

To: Director - GASB

Subject: PENSION ACCOUNTING & FINANCIAL REPORTING

OPERS has handled pension accounting for years and has done a super job. Why would you even want to consider all the entities in Ohio getting involved in this type of GASB accounting. GASB is not mandatory for all of us and 99.9% of all the clerk/treasurers do not have accounting degrees and to expect us to get involved with reporting pension statistics that has a great impact on our employees future is not favorable. That is why there is OPERS. This may be good for cities and employers with a lot of employees but for small villages with only a couple of employees, plus elected officials - NO!!

Thanks for letting me express my opinion.

Charlotte Beyer, ClerkTreasurer Village of Rushville